



Judicial Council of California Administrative Office of the Courts

Trial Court Financial Policies and Procedures Manual - 7th Edition

CONTENTS

Section No. Policy No.	Name of Policy	Effective
	Introduction	7/01/06
	Table of Contents	9/01/10
	Manual Organization and Structure	9/01/10
<u>Section 1</u>	<u>Organization</u>	
FIN 1.01	Trial Court Organization	9/01/10
FIN 1.02	Responsibilities and Authority	9/01/10
FIN 1.03	Internal Controls	9/01/10
<u>Section 2</u>	<u>Fiscal Management</u>	
FIN 2.01	Financial Management	9/01/10
<u>Section 3</u>	<u>Fund Accounting</u>	
FIN 3.01	Fund Accounting	9/01/10
<u>Section 4</u>	<u>Budgets</u>	
FIN 4.01	Budget Development	9/01/10
FIN 4.02	Budget Monitoring and Reporting	9/01/10
FIN 4.03	Position Management	9/01/10



Section No. Policy No.	Name of Policy	Effective
<u>Section 5</u>	<u>Accounting Practices</u>	
FIN 5.01	Accounting Principles	9/01/10
FIN 5.02	General Ledger	8/01/01
FIN 5.03	Grant Accounting and Administration	8/01/02
<u>Section 6</u>	<u>Procurement</u>	
FIN 6.01	Procurement	9/01/10
<u>Section 7</u>	<u>Contracts</u>	
FIN 7.01	Contracts	9/01/10
FIN 7.02	Memorandums of Understanding, Interagency Agreements, and Intra-Branch Agreements	9/01/10
FIN 7.03	Contract Administration	9/01/10
<u>Section 8</u>	<u>Accounts Payable</u>	
FIN 8.01	Vendor Invoice Processing	9/01/10
FIN 8.02	Claim Processing	9/01/10
FIN 8.03	Travel Expense Reimbursement for Trial Court Judges and Employees	9/01/10
FIN 8.04	Petty Cash	9/01/10
FIN 8.05	Business Meal Expense Guidelines	9/01/10
<u>Section 9</u>	<u>Fixed Assets</u>	
FIN 9.01	Fixed Asset Management	9/01/10
<u>Section 10</u>	<u>Collections</u>	
FIN 10.01	Revenue Collection and Distribution	9/01/10
FIN 10.02	Cash Handling	9/01/10



Section No. Policy No.	Name of Policy	Effective
<u>Section 11</u> FIN 11.01	<u>Audits</u> Audits	9/01/10
<u>Section 12</u> FIN 12.01	<u>Record Retention</u> Record Retention	9/01/10
<u>Section 13</u> FIN 13.01	<u>Banking and Treasury</u> Banking Services	9/01/10
<u>Section 14</u> FIN 14.01	<u>Security</u> Court Security	9/01/10
<u>Section 15</u> FIN 15.01 FIN 15.02 FIN 15.03 FIN 15.04	<u>Miscellaneous</u> Gifts of Personal Property Indirect Cost Rate Proposal Escheat (New) Change of Venue (New)	9/01/10 9/01/10 9/01/10 9/01/10
Glossary		
Index		
Use of Shall, Must, Will, May, and Should (New)		